

Commonwealth of Massachusetts



Reports on Compliance and Internal Controls in Accordance with Government Auditing Standards and the Requirements of OMB Circular A-133 and the Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2005

Martin J. Benison, CGFM
State Comptroller

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Due to its size, Boston is a very accessible city, but it may be that its reputation as a walking city relies on the creation of one of America's first historic walking tours, the Freedom Trail.

Sixteen historic sites, all significant in this country's early struggle for freedom, are connected by a 2.5 mile red brick line that not only links one place to another, but the past to the present. What makes the sites on the Freedom Trail so special is that they are not recreations or adaptations. They are real. Each one has a role in the beginning of a nation, each one connects us to the spirit of Boston's early patriots whose hearts were ignited by the spark of liberty.

The Freedom Trail Foundation was established in 1958 and continues to work to preserve this perfect introduction to Colonial Revolutionary Boston, conducting tours with spirited costumed historic characters telling stories about the people, the places, the events and the drama of the American Revolution, and sharing lively anecdotes about the vitality of contemporary Boston.

To travel back to Revolutionary Boston — to understand the people, the events, and ideals of the 18th century — is a great leap for us today. But the sites along the Freedom Trail do speak eloquently of that time. Bostonians and other colonists shared a notion of liberty that was precious and worth fighting for. The Freedom Trail sites include scenes of those critical events in Boston's and the nation's struggles for freedom.

Unless otherwise noted, all photography and content courtesy of the Freedom Trail Foundation.

*Special thanks to Mimi La Camera, President of the Freedom Trail Foundation,
the National Park Service
and to photographer Steve Dunwell.*

Cover: *Bartlett's Illustrated Map of Boston, Places of Amusement & Its Architectural Features, 1871
Courtesy of the State Library of Massachusetts*

Special thanks to Jim Guan of the Office of the Comptroller for his photography and assistance.

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Federal Awards for the Year Ended June 30, 2005**

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CONSTITUTIONAL OFFICERS

Mitt Romney
Governor

Kerry Healey
Lieutenant Governor

William F. Galvin
Secretary of State

Thomas F. Reilly
Attorney General

Timothy P. Cahill
Treasurer and Receiver-General

A. Joseph DeNucci
Auditor

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President of the Senate

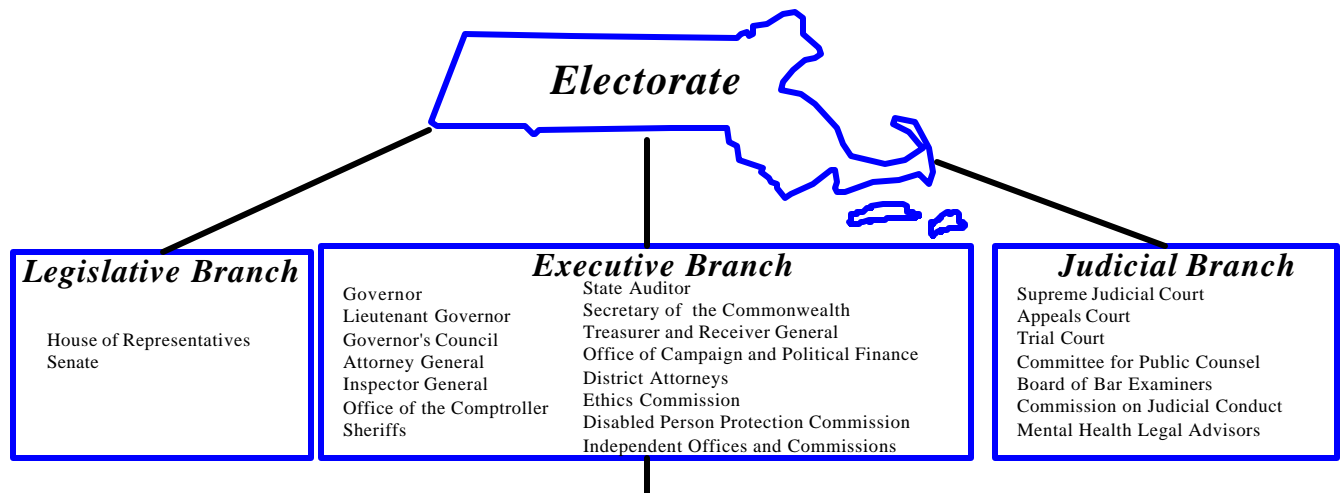
Salvatore F. DiMasi
Speaker of the House

JUDICIAL OFFICERS

Margaret H. Marshall
Chief Justice, Supreme Judicial Court

Christopher J. Armstrong
Chief Justice, Appeals Court

Robert A. Mulligan
Chief Justice for Administration and Management, Trial Court



State Agencies

Administration and Finance

Executive Office Secretary of Administration and Finance
Appellate Tax Board
Bureau of State Office Buildings
Civil Service Commission
Commission Against Discrimination
Department of Revenue
Developmental Disabilities Council
Division of Administrative Law Appeals
Division of Capital Asset Management and Maintenance
George Fingold Library
Group Insurance Commission
Human Resource Division
Information Technology Division
Massachusetts Office on Disability
Operational Services Division
Public Employee Retirement Administration Commission
Teachers' Retirement Board

Public Safety

Executive Office of Public Safety
Chief Medical Examiner
Criminal History Systems Board
Criminal Justice Training Council
Department of Correction
Department of Fire Services
Department of Public Safety
Department of State Police
Massachusetts Emergency Management Agency
Merit Rating Board
Military Division/ Massachusetts National Guard
Parole Board
Sex Offender Registry

Economic Development

Executive Office of Economic Development
Board of Conciliation and Arbitration
Department of Business & Technology
Department of Labor
Department of Workforce Development
Division of Unemployment Assistance
Division of Industrial Accidents
Joint Labor Management Committee
Labor Relations Commission
Office of Consumer Affairs & Business Regulations
Department of Telecommunications and Energy
Division of Banks
Division of Energy Resources
Division of Insurance
Division of Professional Licensure
Division of Standards
State Racing Commission

Commonwealth Development Coordinating Council

Housing and Community Development
Department of Housing & Community Development

Environmental Affairs

Executive Office of Environmental Affairs
Department of Conservation and Recreation
Department of Environmental Protection
Department of Food and Agriculture
Department of Fish and Game
State Reclamation Board

Transportation and Construction

Executive Office of Transportation and Construction
Massachusetts Highway Department
Massachusetts Aeronautics Commission
Registry of Motor Vehicles

Health and Human Services

Executive Office of Health and Human Services
Department of Elder Affairs
Department of Mental Health
Department of Mental Retardation
Department of Public Health
Department of Social Services
Department of Transitional Assistance
Department of Veterans' Services
Department of Youth Services
Division of Health Care Finance & Policy
Massachusetts Commission for the Blind
Massachusetts Commission for the Deaf and Hard of Hearing
Massachusetts Rehabilitation Commission
Office for Child Care Services
Office for Refugees and Immigrants
Soldiers' Home, Holyoke
Soldiers' Home, Massachusetts

Education

Department of Education
Board of Higher Education
University of Massachusetts System
State and Community Colleges
Educational Quality & Accountability

Board of Library Commissioners

**As of June 30, 2005*

ADVISORY BOARD TO THE COMPTROLLER

Thomas H. Trimarco (Chair)
Secretary for Administration and Finance

A. Joseph DeNucci
Auditor

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Treasurer and Receiver-General

Robert A. Mulligan
Chief Justice for Administration and Management, Trial Court

Thomas F. Reilly
Attorney General

Thomas M. Whitney
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